

403.21 Communication and cooperation regarding new jobs training projects.

1. In order to promote communication and cooperation among cities, counties, and community colleges with respect to the allocation and division of taxes, no jobs training projects as defined in [chapter 260E](#) shall be undertaken within the area of operation of a municipality after July 1, 1995, unless the municipality and the community college have entered into an agreement or have jointly adopted a plan relating to a community college's new jobs training program which shall provide for a procedure for advance notification to each affected municipality, for exchange of information, for mutual consultation, and for procedural guidelines for all such new jobs training projects, including related project financing to be undertaken within the area of operation of the municipality. The joint agreement or the plan shall state its precise duration and shall be binding on the community college and the municipality with respect to all new jobs training projects, including related project financing undertaken during its existence. The joint agreement or plan shall be effective upon adoption and shall be placed on file in the office of the secretary of the board of directors of the community college and such other location as may be stated in the joint agreement or plan. The joint agreement or plan shall also be sent to each school district which levied or certified for levy a property tax on any portion of the taxable property located in the area of operation of the municipality in the fiscal year beginning prior to the calendar year in which the plan is adopted or the agreement is reached. If no such agreement is reached or plan adopted, the community college shall not use incremental property tax revenues to fund jobs training projects within the area of operation of the municipality. Agreements entered into between a community college and a city or county pursuant to [chapter 28E](#) shall not apply.

2. The community college shall send a copy of the final agreement prepared pursuant to [section 260E.3](#) to the department of workforce development. For each year in which incremental property taxes are used to pay job training certificates issued for a project creating new jobs, the community college shall provide to the department of workforce development a report of the incremental property taxes and new jobs credits from withholding generated for that year, a specific description of the training conducted, the number of employees provided program services under the project, the median wage of employees in the new jobs in the project, and the administrative costs directly attributable to the project.

3. For each year in which incremental property taxes are used to retire debt service on a jobs training advance issued for a project creating new jobs, the community college shall provide to the department of workforce development a report of the incremental property taxes and new jobs credits from withholding generated for that year, a specific description of the training conducted, the number of employees provided services under the project, the median wage of employees in the new jobs in the project, and the administrative costs directly attributable to the project.

[94 Acts, ch 1182, §13, 15; 2011 Acts, ch 118, §85, 89; 2012 Acts, ch 1023, §46; 2014 Acts, ch 1132, §33; 2023 Acts, ch 19, §2203](#)

Subsections 2 and 3 amended